PART II.

Major, Minor and Sub Heads of Account of Expenditure (Service Heads).

A. Direct Demands on Revenue.

1. Land Revenue.

1. Revenue Commissioner.
2. Charges of District Administration :—
   (*i*) General Establishment.[1]
   (*ii*) Taluk Establishment.[2]
   (*iii*) Establishment for Channels and Tanks.
   (*iv*) District Survey Establishment.

   Deduct.—Charges transferred to Courts of Law.[3]
3. Remuneration to Shanbhogs and Patels.
4. Revenue Survey and Settlement Department.[4]

2. Forest.[5]

1. Conservancy and works.
   (*i*) Timber and other produce removed by Government Agency.

1. Charges relating to Deputy Commissioners and Sub-Division Officers including Treasuries appear under this head.

The detailed heads of special charges are "charges for remitting treasure within districts, compensation for lands taken up for revenue purposes and cost of cash chests, net-bags, seals, pad-locks, etc."

2. Charges of Taluk and Sub-Taluk Offices including Taluk Treasuries and Village Establishment appear under this head. Fixed travelling allowance of Amildars and Deputy Amildars and Sheikdars, though drawn in Salary and Establishment bills, is shown separately under "Travelling Allowance."

Special charges will include Revenue Process Service charges, phod work, etc. Fixed contingencies are shown separately.

3. Ten per cent of charges under "District Administration" is transferred to "Courts of Law" monthly in the Books of the Audit office.

4. Special charges include charges on account of boundary marks on Government waste lands, purchase of stones and repairs of furniture and dead stock, demarcation and survey of the disputed boundary lines between Mysore and South Canara, and Topographical Resurvey. Charges on account of boundary marks in occupied lands which are recoverable from raiyats will appear under the Advance head. Fixed Travelling Allowance is shown separately.

5. Details of classification are contained in Appendix III "Mysore Forest Account Code."

(*ii*) Timber and other produce removed by Private Agency.
(*iii*) Live and Dead Stock.
(*iv*) Communications and Buildings.
(*v*) Demarcation, Improvement and Extension of Forests.
(*vi*) Special charges.

2. Establishment.

Deduct.— Contribution recoverable from Iron works.

3. Excise.

1. Superintendence.[6]
2. District Executive Establishment.[7]

Deduct.—Contribution from Mysore Pharmaceuticals for watch and ward establishment.

3. Distillery Establishment.

Deduct.—Contribution from Civil and Military Station.[8]

3A. Income tax.[9]

4. Stamps.

1. Superintendence.[10]
2. Stamp Manufactory.[11]
3. Discount on sale of plain paper for Court purposes, Stamp papers and Labels.[12]

5. Registration.

1. Superintendence.[13]
2. District Charges.[14]

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6. Charges of Excise Commissioner's Office including Intelligence Bureau appear under this head.

7. Includes charges of both executive and clerical establishment and Watch and Ward Establishment on account of Mysore Pharmaceuticals, etc. Fixed Travelling allowance is shown separately. The special charges are "Carriage of liquor from distillery to Bonded Depots, uniforms, secret services, rewards, purchase of paint and instruments."

8. *Vide* Article 43(*b*).

9. Charges of the offices of the Commissioner, Deputy and Assistant Commissioners of Income-tax appear under this head.

10. Establishment and other charges of the Superintendent of Stamps appear under this head. The cost of water marked paper is shown separately.

11. The cost of 'Machinery, dies and ink' is shown separately.

12. The discount is not paid in cash, but is shown as deduction from the value of Stamps, etc., sold.

13. Establishment and other charges of the office of the Inspector-General of Registration appear under this head.

14. Includes pay of Special Sub-Registrars, allowance to Ex-officio Sub-Registrars and Establishment and other charges of District and Sub-Registry Offices.

B. Charges Against Mining Revenue.

7. Supervision of Mines and other charges :—
   1. Supervision.[15]
   2. Other charges.[16]

(*i*) Courts of law.—Kolar Gold Fields Munsiff's and Special Magistrate's Courts.

(*ii*) Police—Kolar Gold Fields Police.

(*iii*) Medical.—Kolar Gold Fields Civil and Maternity Hospitals.

(*iv*) Education.—Kolar Gold Fields Anglo-Vernacular School.

C. Interest and Sinking Funds.

8. Sinking Fund.[17]
9. Interest on Debt and other obligations.
   1. Interest on Debt—non-voted.[18]
   2. Interest on other obligations.[19]
10. RESERVE FOR INTEREST ON CAPITAL EXPENDITURE.

D. Palace.

11. PALACE. (Non-voted.)

1. Palace Civil List.
2. Pensions to the Ruling Family.[20]

E. Civil Administration.

12. GENERAL ADMINISTRATION.

1. Staff and Household of His Highness the Maharaja (Non-voted).

15. Charges of the office of the Chief Inspector of Mines appear under this head.

16. These charges pertaining to Kolar Gold Fields first appear under the respective major heads and are then transferred to this head.

17. For 6½ and 7 per cent Loans (non-voted) and 6¼ per cent Loan (voted).

18. A separate detailed head is opened for each loan.

19. Separate detailed heads are opened for the following :—
Government Savings Bank Deposits.
State and other Provident Funds (one for each Fund).
Endowment Funds.
State Life Insurance Fund.
Interest bearing deposits.
Miscellaneous (Includes refunds of interest realised and other items not included under other heads).

20. Pensions granted to each member of the ruling family appear under a separate detailed head.

(*i*) General Staff,
(*ii*) Medical Staff,
(*iii*) Electric Lighting,
(*iv*) Saloon Carriages,
(*v*) Tour Charges of His Highness the Maharaja,
(*vi*) Excess water charges for Palace buildings,
(*vii*) Cost of maintaining wireless telegraphic sets,
(*viii*) Construction of Bangalore-Mysore Palace Telephone Lines,
(*ix*) Reception and entertainment of guests.—
1. Guests' Houses.[21]
2. Carriages and Motor Cars for guests.[22]
3. Catering and Miscellaneous.[23]

2. Dewan and Members of Council.[24]

3. Legislative Council, Representative Assembly, Economic Conference and Publicity office.[25]

4. Civil Secretariats.[26]

5. Comptroller's Office.[27]

Deduct—Charges debitable to other heads.

21. All charges on account of Guests' Houses under the control of the Chief Secretary and the Private Secretary to His Highness appear under this head.

22. Establishment and contingent charges of the Government Stables and the Carriage Factory under the control of the Chief Commandant, and the maintenance charges of Government Motor cars under the control of the Private Secretary to His Highness the Maharaja appear under this head.

The detailed heads of special charges are :—
Up-keep of Government Stables.
Feed and keep of ponies.
Repair and renewal of carriages, harnesses, etc.
Conveyance of horses and vehicles with kit and
Purchase and maintenance of Motor cars.

23. Charges on account of entertainment of Indian guests, entertainment of European guests, and reception of important personages appear under separate detailed heads.

24. Includes charges on account of official residences and Motor cars and carriages.

25. Charges relating to Legislative Council, Representative Assembly, Publicity Office, Economic Conference and Standing and other Committees, appear under separate detailed heads. The Travelling allowance of non-official members of these bodies also appears under these heads. Travelling allowances to official members are taken to the head of service on which they are borne. Charges on account of advertisements for the several departments, incurred in the first instance by the Publicity Officer, appear under a separate detailed head. These charges are then transferred to other departments.

26. The detailed heads of special charges are :—
Bicycles and Type-writers;
Library charges;
and Types and materials and other charges.

27. The following are the detailed heads of special charges :—
Books and periodicals for the library and
Types and other Multigraph accessories.

6. Inspector of office systems and officer in charge of Revenue audit.
7. Kannada Translator.
8. Durbar Presents.

13. Muzrai Institutions.

1. Superintendence.[28]
2. Endowments and Charitable Allowances.[29]
3. Construction and Repairs.
4. Sree Chamarajendra Veda Maha Patasala.

14. Scientific and Miscellaneous Departments.

1. Geological Department.[30]
2. Meteorological Department.[31]
3. Museum.[32]
4. Census.[33]
5. Examinations.[34]
   (*i*) Mysore Local Service Examinations.
   (*ii*) Mysore Civil Service Examination.

15. Pensions and Allowances.

1. Political Pensions and Allowances (Non-voted).[35]
2. Superannuation and Retired Allowances.

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28. Establishment and other charges of Muzrai Commissioner's Office appear under this head.

29. The following are the detailed heads :—
Chattrams,
Temples,
Mutt,
Institutions under Palace management,
Mohamedan Institutions,
Sandalwood Allowances,
Charitable Allowances,
Muzrai Stipends and
Grants-in-aid.

30. The special charges are :—
Library and Laboratory,
Geological Maps and
Scholarships.

31. Includes charges of Central and Mofussil observatories. The cost of charts, etc., is shown separately.

32. Special charges include purchase of specimens.

33. Represents all charges debitable to Census. Detailed heads should be opened in accounts during the period of the census operations.

34. Fees to Examiners, Honoraria to Members of Board, and cost of Text Books for the Mysore Civil Service Examinations are shown separately.

35. The detailed heads are :—
(i) Allowances to the families of Sirdars and officers of the late Hyder Ali Khan and Tippu Sultan's Court.

3. Compassionate Allowances.
4. Gratuities.
5. Commuted value of Pensions.

16. Stationery and Printing.

1. Stationery Depot.[36]
2. Printing and Gazette office.[37]

Deduct.—Receipts from paying departments.

17. Miscellaneous.

1. Remittance Charges.[38]
2. Miscellaneous Establishments.[39]
3. Stores Purchase Committee.[40]

Deduct.—Recoveries from Purchasing Departments.[41]

4. Miscellaneous.[42]

(ii) Allowances for tombs, etc., at Seringapatam.
(iii) Pallegar pensions.
(iv) Sarjapur Stipendiaries (Hereditary allowances granted to stipendiaries in consideration of the resumption of their Jahgirs).
(v) Mutfarkat pensions (Pensions to the families of officers in Tippu Sultan's Army).

36. Cost of Printing paper and Stationery is shown separately.

37. Charges under piece work establishment and overtime allowance areshown separately.
The detailed heads of special charges are :—
Cost of electric power,
Purchase of machines,
Purchase of materials and types.

38. Includes charges for remittance of treasure beyond districts, bank charges, loss on sterling remittances and sale of securities.

39. Includes charges on account of Collecting Savings Banks, watchmen of palace grounds and ponds in Shimoga District, Establishment of new cemetery at Mysore and Seringapatam and Conservancy establishment for the Tippu Sultan's Palace at Bangalore.

40. The special charges include commission, etc., paid to London Agents.

41. The entire charges are transferred to the several purchasing Departments at the end of the year in the books of the Audit Office.

42. The detailed heads are :—
Supari halat compensation to Sringeri Jahgir,
Portraits of His Highness the Maharaja (incurred by the Superintendent, Government Printing),
Irrecoverable loans written off,
Purchase and repair of tents,
Land Acquisition charges,
Antirabic treatment charges (charges on account of the indigent patients of the Madras and Southern Maharatta Railway),
Rewards for destruction of wild animals,
Subvention to Kannada papers and other charges,
Guarantees for Post and Telegraphic Offices in the State,
Interment of paupers,
Miscellaneous (All charges of a miscellaneous nature not coming under any of the above heads),

F. Protection

18. Courts of Law.

1. Chief Court.[43]
2. Law Officers.[44]
3. District and Civil Courts.[43]
4. Criminal Courts.[44]

Add.—Amount transferred from Land Revenue.[45]

Deduct.—Charges transferred to "7 Supervision of Mines and other charges."[46]

19. Jails.

1. Superintendence.
2. Jails and Lock-ups.[47]

Deduct.—Cost of maintenance of Civil & Military Station Prisoners.

3. Jail Manufactures.[48]

Deduct.—Sale proceeds of Manufactures.

20. Police.

1. Superintendence.[49]
2. Criminal Investigation Department.
3. Police Force.[50]

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43. Special charges are "remuneration to copyists and examiners and batta to prosecutors and witnesses.

44. Include the salaries of Government Advocate and Public Prosecutors and establishment and contingent charges of Government Advocate.

Fees to advocates and other law charges are shown under a separate detailed head (which includes all charges incurred in criminal cases and in pauper suits). Expenses connected with the institution, defence and conduct of any suit or proceeding will be met by the department concerned from out of its budget grants. Advances for law charges should be finally charged off against the Department concerned.

45. *Vide* item 3.

46. *Vide* item 16.

47. The detailed heads of special charges are :—
Rations and dietary charges,
Hospital charges,
Clothing and Bedding of prisoners,
Sanitation charges,
Charges for moving prisoners,
Miscellaneous services and supplies.

48. The cost of purchase of materials and Tools and Plant is shown separately.

49. Special charges include cost of publishing Police Gazette.

50. Detailed heads of special charges are :—
Equipment and clothing,
Oil and Petty stationery for thanas (drawn along with pay),
Rewards for good service and secret service,
Dieting and moving charges of Police under-trial prisoners,

Deduct.—Portion of charges of Police Establishment at Tarabanahalli recoverable from Government of India.

4. Police Training School.[51]

5. Kolar Gold Fields Police:—[52]
   1. Ordinary police.
   2. Detective police.

Deduct.—Contribution by Mining Companies.

6. Railway Police.[53]

Deduct.—Share recovered from Railways.

Deduct.—Charges under 5 (1) transferred to "7. Supervision of Mines and other charges."[54]

21. MEDICAL.

1. Superintendence.
2. Hospitals and Dispensaries:—[55]
   (*i*) Victoria Hospital, Bangalore.
   (*ii*) Krishnarajendra Hospital, Mysore.
   (*iii*) Maternity Hospital, Bangalore.
   (*iv*) Minto Ophthalmic Hospital, Bangalore.
   (*v*) Leper Hospital.
   Deduct.—Cost of maintenance of Civil and Military Station lepers.
   (*vi*) Epidemic Diseases Hospital.
   Deduct.—Contribution from Municipal Funds.
   (*vii*) District Hospitals.
   (*viii*) Vani Vilas Hospital.
   Deduct.—Contribution from Local Funds.
   (*ix*) Kolar Gold Fields—Civil Hospital.
   (*x*) Princess Krishnarajammanni Sanatorium, Mysore.
   (*xi*) Maternity Hospital, Robertsonpet.
   Deduct.—Contribution from Sanitary Board, Kolar Gold Fields.
   (*xii*) Grants to Hospitals and Dispensaries.
   (*xiii*) Local Fund Dispensaries.
   Deduct.—Contribution from Local Bodies.
   Do from private Bodies.

51. Special charges include house rent for hostel and for men undergoing training.

52. Special charges include charges on account of equipment and clothing.

53. Share of watch and ward establishment paid to Madras & Southern Mahratta Railway Company, is shown under a separate detailed head.

54. *Vide* item 16.

55. The special charges under the several sub-heads generally are :—
Diet of patients,
Bedding and clothing,
Purchase of medicines and hospital necessaries and Lighting charges.

3. Medical stores.[56]
   Deduct.—Receipts on account of medicines sold.
4. Mental Hospital.[55]
   Deduct.—Cost of maintenance of Civil and Military Station lunatics.
5. Medical School.
6. Ayurvedic College, Mysore.
7. Scholarships.
   Deduct.—Kolar Gold Fields charges transferred to "7. Supervision of Mines and other charges."[57]

22. Sanitation and Vaccination.

1. Sanitary Commissioner.
2. Public Health Institute.[58]
3. Vaccine Institute.[59]
4. District charges.
5. Plague and other epidemic charges.[60]

G. Public Works.

23. Irrigation Works charged to Revenue.

1. Original works—Major.
2. Original works—Minor.
2A. Restoration of Minor Tanks.
3. Repairs.
4. Establishment.

56. Special charges include cost of European and country medicines.
57. *Vide* Item 16.
58. Special charges include cost of apparatus and chemicals and public lectures and demonstrations.
59. Special chargesinclude
Cost of calves (including cost of transport),
Feeding charges,
Cost of boxes and receptacles for vaccine,
Institute necessaries,
Rewards to vaccinators,
Purchase of instruments,
and Cost of Electric power.
60. Includes charges such as :—
Discretionary relief,
Grants to Local Bodies,
Construction and repairs of segregation camps and hospitals,
Purchase and carriage of medicines,
Dietary charges,
Disinfection charges,
and Bedding and Clothing.

5. Tools and Plant.
6. Suspense.
   Grant-in-aid to Irrigation Cess Fund.
7. Establishment on account of Irrigation Cess Works.
8. Tools and Plant on account of Irrigation Cess Fund.

24. Civil Works.

In charge of Public Works officers.

1. Original Works—Major Works.
   Minor Works.

Deduct.—Contribution on account of Local Fund Dispensaries.

2. Repairs.[61]
3. Establishment—Direction.
   Construction.[62]

Deduct.—Share chargeable to other heads.[63]

4. Tools and Plant.
5. Stock and Suspense.

In charge of Civil Officers.

6. Original works.
7. Repairs.
8. Miscellaneous establishment:—
   (*i*) First and 2nd Class Travellers' Bungalows.[64]
   (*ii*) Hill Stations[65].

H. Moral and Material Development.

25. Economic Development.

26. Education.[66]

1. Mysore University.[67]

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61. Includes the annual maintenance charges of Chamarajendra and Vani Vilas Water Works, the receipts of which are taken as deductions from expenditure.

62. Includes charges on account of Public Works Divisions.

63. The other heads are :—
   Irrigation Works charged to Revenue,
   Do Cess Fund Works,
   Military Works,
   Kolar Gold Fields Water-Supply— Capital Account,
   Revenue Account,
   Local and other Funds.

64. Cost of furniture and crockery is shown separately.

65. Special charges include cost of Improvement to buildings and grounds and maintenance charges.

66. Special charges generally include library charges, games and excursions, buildings, laboratory and apparatus, books and maps and furniture.
Contingencies include rents of buildings and Municipal and water taxes.

67. Represents government grant to Mysore University, the transactions of which are accounted for under "Debt Heads" (Fund head).

2. Supervision.—
(*i*) Direction.
(*ii*) Accounts and Audit.
(*iii*) Inspection.

3. Sanskrit Education.—
(*i*) Sanskrit Colleges.
(*ii*) Scholarships.
(*iii*) Grants-in-aid.
(*iv*) Public Examinations.

4. High School Education.—
(*i*) (*a*) High Schools for boys.
(*b*) High Schools for girls.
(*ii*) Grants-in-aid to Non-Government Schools.

5. Middle Schools.—
(*a*) (*i*) Government Middle Schools for boys.
(*ii*) Government Middle Schools for girls.
(*iii*) Grants to Non-Government Schools.
(*b*) (*i*) Government Incomplete Middle Schools for boys.
(*ii*) Government Incomplete Middle Schools for girls.
(*iii*) Grants to Non-Government Schools.

6. PRIMARY EDUCATION.—

(*i*) Government Kannada Primary Schools for boys.
(*ii*) Government Kannada Primary Schools for girls.
(*iii*) Grants to Non-Government Primary Schools.
(*iv*) Grants to Local Bodies.
(*v*) Repairs to School Buildings.

7. SPECIAL COMMUNITIES EDUCATION.—

A. Hindustani Schools.

(*i*) Middle Schools.
(*a*) Anglo-Hindustani Schools.
(*b*) Government Incomplete Hindustani Schools for boys.
(*c*) Government Hindustani Schools for girls.
(*ii*) (*a*) Government Hindustani Primary Schools for boys.
(*b*) Government Hindustani Primary Schools for girls.

B. Adi Karnataka Schools.

(*i*) Government Adi Karnataka Middle School.
(*ii*) Government Adi Karnataka Primary Schools.
(*iii*) Grants to Non-Government Schools.

8. TRAINING INSTITUTIONS.

(*i*) Training College, Mysore.
(*ii*) District Normal Schools.
(*iii*) Zenana Normal School, Mysore.
(*iv*) Allowances to substitutes.
(*v*) Grants to Aided Training Institutions.

9. TECHNICAL SCHOOLS.

(*i*) School of Engineering, Bangalore.[68]
(*ii*) Commercial Schools.
(*iii*) Grants-in-aid.

10. INDUSTRIAL SCHOOLS.[69]

(*i*) Chamarajendra Technical Institute.
Deduct.—Receipts.
(*ii*) District Industrial Schools.
Deduct.—Receipts.
(*iii*) Taluk Industrial Schools.
Deduct.—Receipts.
(*iv*) Weaving Schools.
Deduct.—Receipts.

11. SCHOLARSHIPS.[70]

A. (*i*) Scholarships in High Schools.
(*ii*) Middle Schools.
(*iii*) Primary Schools.
(*iv*) Technical Schools.
(*v*) (*a*) Training Schools.
(*b*) Stipends to private candidates in aided Training Institutions.
(*vi*) Scholarships to Depressed and Backward Class Students.
B. Scholarships in British India.
C. Foreign Scholarships.
D. Other Special Scholarships.

12. LIBRARIES.

(*i*) Public Libraries.[71]
(*ii*) District and Taluk Libraries.
(*iii*) Educational Library.

68. Special charges include workshop expenses and remuneration to examiners.
69. Special charges include cost of materials and scholarships and grants.
70. The scholarships for boys and girls are shown separately.
71. Represents Government grant to Bangalore and Mysore Public Libraries.

13. MISCELLANEOUS.
(*i*) Book Depot.[72]
Deduct.—Sale proceeds of books, maps, etc.
(*ii*) Contributions.
(*iii*) Examinations.[73]
(*iv*) Miscellaneous.[74]
14. *Deduct.*—Contributions.[75]
,, Kolar Gold Fields Anglo-Vernacular School charges transferred to "7. Supervision of Mines and other charges." [76]

27. AGRICULTURE.
1. Agricultural Department.
(*i*) Direction.
(*ii*) Scientific Assistants.[77]
Deduct.—Amount to be met from Coffee Cess Fund.
(*iii*) Agricultural Instruction.[78]
Deduct.—(*a*) Interest receipts on the endowment relating to Agricultural School at Chickanhally.
(*b*) Other receipts.
(*iv*) Demonstration and Experiments.
(*a*) General Demonstration work.
(1) Agricultural Section.
Deduct.—Contribution from Local Bodies on account of Economic Development work.
(2) Live Stock Section.[79]
Deduct.—Receipts.

72. Special charges are :—
Encouragement to Authors,
Books and Maps and,
School Journals.
73. Special charges include fees to examiners and furniture equipment.
74. Includes grants for
Physical culture,
Games and excursions,
Boy Scouts charges,
Publication of Books.
75. Includes
Allotment from Local Cess,
Contributions from villagers for school buildings,
Do from District Boards on account of Education Cess,
Do from Local Funds for building grants, Equipment, etc.
76. *Vide* Item 16.
77. Special charges include charges on account of Apparatus and chemicals ; Gas house charges & Laboratory fittings.
78. Scholarships are shown separately.
Special charges include charges on account of Apparatus and chemicals, Laboratory fittings, Short course expenses, Books and journals and subvention to Experimental Union.
79. Charges on account of sheep breeding Farms and Dairy and Breeding Station are shown separately.

(3) Agricultural Engineering Section.

(*b*) Farms.[80]

Deduct.—Receipts.

(*c*) Implement Depot.

(*d*) Sisal hemp plantation.

(*v*) Miscellaneous.[81]

Deduct.—Receipts from Private bodies on account of spraying operations.

vi) Contribution towards Coffee Cess and Experimental Station Fund.

2. BOTANICAL AND OTHER GARDENS.

(*i*) Superintendence.

(*ii*) Botanical Gardens (Lalbagh), Bangalore.[82]

(*iii*) Parks and Minor Gardens.

Deduct.—Contribution recoverable from Mysore University and Mysore Railways.

3. Horticultural Farm.

(*i*) Farm.[83]

Deduct.—Sale proceeds.

(*ii*) Spraying operations

4. Veterinary Charges.

(*i*) Superintendence.[84]

(*ii*) Civil Veterinary Hospitals and Dispensaries.[85]

Deduct.—Contribution recoverable from Local Bodies

,, Inoculation fees and sale proceeds of calves.

(*iii*) Breeding operations—Amrut Mahal Department

5. Sericulture.

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80. The charges and receipts on account of different Farms are shown separately.

The special charges include seeds, plant and manure, tools, purchase of stock, feed of cattle, bullock and carts and cooly labour.

81. Includes charges on account of remedial measures against insect pests, and for combating koleroga, etc.

82. Special charges include :—
Cooly labour,
Menagerie and Aviary,
Seeds and plant,
Maintenance of Roads and buildings,
and Charges on account of sale Depot.

83. Includes charges on account of seeds and plant and cooly labour.

84. Scholarships are shown separately.

85. Special charges include :—
Hospital necessaries,
Shoeing charges,
Charges on account of breeding bulls,
Serum and
Buildings.

1. General.
   (*i*) Superintendence.[86]
   Deduct.—Receipts.
   (*ii*) Experimental Section.

II. Farms.[87]
   Deduct.—Farm produce.

28. Industries and Commerce.

1. Direction.[88]

2. Minor Industries—Capital Account.
   (*i*) District Industrial Workshops,
   (*ii*) Sugar-cane Mills.

3. Minor Industries—Revenue Account.
   District Industrial Workshops.[89]
   Deduct.—Receipts.
   Deduct.—Moiety (of Net Working Expenses) debitable to District Funds.
   Sugar-cane Mills (Net).

4. Demonstration and Experimental Works.
   (*i*) Industrial and Commercial Museums (Net).
   (*ii*) Weaving.
   Deduct.—Receipts.
   (*iii*) Home Industries (Net).
   (*iv*) Experimental Works.
   (*v*) Experimental Industries.
   (*a*) Other Experimental Industries,
   (*b*) Rural and Minor Industries,
   (*c*) Mineral Industries.
   Deduct.—Receipts.

5. Registrar of Joint Stock Companies.

6. Well Boring Section.

29. Co-Operative Societies.

86. Special charges include charges on account of scholarships, preparation of bulletins, buildings and petty repairs, and portable reeling basins.

87. Special charges include charges on account of tools and machinery, manure, rent on lands and buildings, labour, purchase of seed, cocoons and cost of mulberry leaves.

88. Charges on account of collection and compilation of statistics are shown separately.

89. Charges on account of wages, purchase of raw materials and repairs and renewals are shown separately.

I. Local Self-Government.

30. Grants for Public Improvements.

1. Bangaloie City Improvement.
2. Improvement of Water-Supply in towns.
3. Improvement of towns and minor Municipalities.
4. Mysore City Improvement Fund.
5. Rural Reconstruction.
6. Drinking water wells in villages.
7. Malnad Improvement.[90]
8. Sanitary Improvements.
9. Grants-in-aid to District Boards under Local Self-Government Scheme.

J. Army and Defence.

31. Army (*Non-voted*).

1. Headquarters.
2. Mysore Lancers.[91]
3. Mysore Transport Corps.[91]
4. Mysore Horse.[91]
5. Barr or Native Infantry.[91]
   Deduct.—Pay of Barr Sepoys, lent to private parties.
6. Grass Farms.[92]
7. Kunigal Stud Farm.[93]
8. Military Stores.
9. Palace Military.
10. Schools in Military areas.[94]
11. Superannuation and retired allowances.[95]

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90. Includes cost of dispensaries and improvement works.
91. Includes charges on account of :—
    Feed and keep of horses, mules, ponies and bullocks,
    Purchase of ammunition,
    Cost of free kits,
    Water charges,
    Polo charges,
    Clothing charges,
    Line gear,
    Repairs and renewals of carts and harnesses,
    and Band Instruments.
92. Special charges are :—
    Collection of Farm produce, improvements to farms and commission to cattle-pound keepers.
93. Includes charges on account of purchase, feed and keep of live stock.
94. Scholarships are shown separately.
95. Pensions and gratuities of retired military officers and men are shown separately.

12. Military Works.
(*i*) Original works.
(*ii*) Repairs.
(*iii*) Establishment.
(*iv*) Tools and Plant.

13. Military Stores Suspense Accounts—Equipment charges.
Deduct.—Receipts.

32. SUBSIDY TO BRITISH GOVERNMENT.—(*Non-voted*).

K. Famine Relief and Insurance.

33. FAMINE RELIEF.

34. FAMINE INSURANCE.

L. Miscellaneous Railway and Electrical Expenditure.

35. MISCELLANEOUS RAILWAY EXPENDITURE.

36. MISCELLANEOUS ELECTRICAL EXPENDITURE.

M. Capital Outlay not Charged to Revenue.

37. RAILWAYS AND TRAMWAYS.—Capital account.

1. Open Lines.
State Railways worked by the Madras and Southern Mahratta Railway Company.
Railways worked by Government.[96]

2. Lines under construction.

38. KRISHNARAJASAGARA.—Hydro-Electric and Irrigation Works.

1. Dam Works (*a*) Krishnarajasagara Works.
Deduct.—Receipts on Capital Account.
(*b*) Surveys for other reservoirs.
Deduct.—Receipts on capital account.

96. Cost of rolling stock, and construction of saloons, etc, are shown separately

2. Irrigation Works.
   (1) Low Level Canals.
   (2) Hemagiri Channel.
   (3) Mandagere Channel.
   (4) Chamaraj Right Bank Channel.
3. Hydro-Electric Works.
   (*i*) Capital outlay on new installations.
   (*ii*) Capital outlay on old installations.
   Sivasamudram—Kolar Section.
   Bangalore Section
   Mysore Section.
   Stock and Suspense.

39. INDUSTRIAL OR OTHER WORKS.

1. Sandal Oil Factories.
2. Other Works.[97]
3. Kolar Gold Fields Water Works.

40. IRON WORKS.

97. Other works are :—
Central Industrial Workshop,
Soap Factory,
Weaving Factory,
Arts and Crafts Workshop.